IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Maik RABE et al. Inventor(s)

10/537,955 Serial No. :

Filed **December 13, 2005**

For MAGNETO-RESISTIVE LAYER SYSTEM AND SENSOR

ELEMENT HAVING THIS LAYER SYSTEM

Examiner Allison Bernstein

2824 Art Unit

Confirmation No. 1384

I hereby certify that this correspondence is being deposited electronically transmitted to the United States Patent and Trademark Office via the Office of electronic filing system on

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Commissioner for Patents Signature: /Clifford A. Ulrich/ Reg. No. 42,194

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REPLY UNDER 37 C.F.R. § 1.116

SIR:

In response to the Final Office Action of February 28, 2008, kindly amend the above-captioned application without prejudice as follows:

Amendments to the Claims are reflected in the listing of claims, which begins on page 2 of this paper.

Remarks begin on page 5 of this paper.